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ABSTRACT

This study examined how effective the State University of New York (SUNY) practices are for verifying in-state residency in determining tuition charges. The study proceeded by comparing SUNY's policies for determining in-state residency with those of similar institutions through review of applicable policies, procedures, rules, and regulations; interviews with SUNY Central Administration and campus management and staff; surveys of 34 peer institutions located in 17 states; review of SUNY financial and operating information; and observation of various SUNY operations. In addition, two SUNY campuses were visited. The analysis found that, for fall 1989, 2,111 full-time undergraduate students were charged resident tuition rates although information on their applications indicated that they were nonresidents. Those making campus visits reviewed relevant records for 211 of these students and found that 46 students were charged incorrect rates with no indication of follow-up by school administration. Comparison of SUNY's tuition policy on the establishment of domiciliary intents found it generally consistent with other institutions. However, SUNY is more lenient in accepting declarations of financial independence than 55 percent of the responding peer institutions. Appendixes contain a list of contributors to the report, the State Comptroller's notes and the comments of SUNY officials. (JB)

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State of New York
Office of the State Comptroller
Division of Management Audit

STATE UNIVERSITY OF NEW YORK

SOME NON-RESIDENT STUDENTS AREN'T BEING CHARGED THE CORRECT TUITION RATE

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REPORT 91-S-97

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State of New York
Office of the State Comptroller

Division of Management Audit

Report 91-S-97

The Honorable D. Bruce Johnstone
Chancellor
State University of New York
State University Plaza
Albany, New York 12246

Dear Chancellor Johnstone:

The following is our report on the State University of New York's control over out-of-State tuition.

This audit was performed pursuant to the State Comptroller's authority as set forth in Section 1, Article V of the State Constitution and Section 8, Article 2 of the State Finance Law.

This report was prepared under the direction of John T. Walsh, Audit Director. Major contributors are listed in Appendix A.

Office of the State Comptroller
Division of Management Audit

September 29, 1992

Executive Summary

State University of New York
Some Non-Resident Students Aren't Being Charged The Correct Tuition Rate

Scope of Audit

The State University of New York (SUNY) system has 34 state-operated campuses located throughout the State. For the Fall 1990 semester, the SUNY system had over 167,000 full and part-time students enrolled in undergraduate courses. The majority of these students (96 percent) were considered New York State residents and were charged in-State tuition of $675 per semester. The remaining students were considered non-State residents and were charged a higher out-of-State tuition rate of $2,350.

Our audit addressed the following questions about SUNY's operations:

How effective are SUNY's practices for verifying in-State residency in determining tuition charges?

How do SUNY's policies for establishing residency compare to other peer institutions?

Audit Observations and Conclusions

Most undergraduate applications for admission to SUNY campuses are processed through SUNY Central's Application Processing Center. The information is then forwarded to campuses for admission processing. The campuses use this information as the basis for determining tuition status (resident or nonresident). SUNY's policy for determining New York State residency requires a student to have had a New York State domicile for a period of twelve months prior to registration, or submit other adequate proof of State residence.

We found that 2,111 full-time undergraduate students were charged resident tuition rates for the Fall 1989 semester although information on their applications indicated that they were nonresidents. These indicators included information such as an out-of-State address, an out-of-State high school or a "no" answer to the residency question on the admission application on file with the Application Processing Center. To verify details of application information and tuition charges, we visited two campuses (Oneonta and Stony Brook) and reviewed relevant records for 211, or 10 percent of these students. We found that 45 students at Stony Brook and one student at Oneonta were charged incorrect tuition rates. The following are examples of students from Stony Brook who were charged the

incorrect tuition:

° Two students, whose parents were not New York residents, were claimed as dependents on their parents' income tax returns.

° Twelve students had spent less than twelve months in New York and had attended either an out-of-State high school or college in that twelve month period prior to SUNY registration.

° Four students were resident aliens and had spent less than one year at a New York address.

The 46 students who were undercharged had provided information to SUNY that was a clear indication that they were not State residents. However, no follow-up was done by SUNY officials to investigate these indicators. Because there is no evidence to support the students residency status, these students were charged an incorrect tuition rate. Based on our audit, Stony Brook undercharged 45 students by $264,225 for the period of Fall 1986 through Spring 1990. (See pp. 3-5)

We also compared SUNY's tuition policy on the establishment of domiciliary intent with 34 similar institutions and found it generally consistent with the other institutions. However, SUNY is more lenient in accepting declarations of financial independence than 55 percent of the responding peer institutions. These institutions require students to have sufficient income (some with specific dollar amounts), exclusive of major parental contribution, to meet tuition, room and board and personal expenses or to be self supporting.

SUNY's policy does not require students to have a specific level of income; further, SUNY officials have told us that there is no limit to parental contributions a "financially independent" student may receive. A student can meet SUNY's independence criterion if he/she is not claimed as a dependent on their parents tax return. We question whether independence for tax purposes is a sufficient criterion; especially since the higher tuition differential benefit provides the incentive for out-of-state parents to forego the lower tax exemption benefit. If maintaining this liberal criterion results in granting residence status inappropriately, it represents an unfair burden to New York taxpayers who support SUNY. (See p. 7)

Comments of SUNY Officials

SUNY officials generally agree with the recommendations but take exception to some of our observations. (See Appendix B)

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Major Contributors To This Report

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Introduction

Background

The State University of New York (SUNY) system has 34 state-operated campuses located throughout the State. SUNY Central Administration is responsible for setting policies and procedures that guide the campuses in academic and fiscal matters. One of these policies is "Establishment of Residence for Tuition Purposes". Most undergraduate applications are processed through SUNY Central's Application Processing Center (APC). The application information is then forwarded to the campus for admission processing. Once the student is accepted at a campus, this information is the basis for the campus student data file from which the student billing status (Resident/Nonresident) is determined.

For the Fall 1990 semester, the SUNY system had over 167,000 full and part-time students enrolled in undergraduate courses. The majority of these students (96 percent) were considered New York State residents and were charged the in-State tuition rate of $675 per semester. The remaining students were considered non-State residents and were charged the out-of-State tuition rate of $2,350.

Audit Scope, Objectives and Methodology

We audited SUNY's controls for assessing tuition charges for the period April 1, 1989 through March 31, 1991. Our objectives were to compare SUNY's tuition policy for determining in-State residency with that of similar institutions and to determine the effectiveness of SUNY's practices for verifying in-State residency. To accomplish our objectives, we reviewed applicable policies, procedures rules and regulations, interviewed SUNY Central Administration and campus management and staff, surveyed 34 peer institutions located in 17 states, reviewed SUNY financial and operating information, and observed various SUNY operations. We also visited two campuses: the University Center at Stony Brook and the University College at Oneonta.

We conducted our audit in accordance with generally accepted government auditing standards. Such standards require that we plan and perform our audit to adequately assess those operations of SUNY which are included in our audit scope. Further, these standards require that we gain an understanding of SUNY's internal control structure and compliance with those laws, rules and regulations that are relevant to SUNY's operations that are included in our audit scope. An audit includes examining, on a test basis, evidence

supporting transactions recorded in the accounting and operating records and applying such other auditing procedures as we consider necessary in the circumstances. An audit also includes assessing estimates, judgments and decisions made by management. We believe our audit provides a reasonable basis for our findings, conclusions and recommendations.

We use a risk-based approach to selecting activities to be audited. This approach focuses our audit efforts on those operations that have been identified through a preliminary survey as having the greatest possibility for needing improvement. Consequently, by design, finite audit resources are used to identify where and how improvements can be made. Thus, little audit effort is devoted to reviewing operations that may be relatively efficient and effective. As a result, our audit reports are prepared on an "exception basis." This report therefore, highlights those areas needing improvement and does not address activities that may be functioning properly.

Internal Control and Compliance Summary

Our consideration of SUNY's internal control structure focused on the controls related to the determination of students' New York State residency status. Our audit identified serious weaknesses in controls over determining residency status for tuition purposes. These weaknesses are further described in the section of this report entitled "SUNY Undercharges Tuition." We also identified certain other internal control matters that should be addressed. These matters are also presented in the section of this report entitled "SUNY Undercharges Tuition."

Our audit identified no significant instances of non-compliance with relevant laws, rules, or regulations.

Comments of SUNY Officials

A draft copy of this report was provided to SUNY officials for their review and comment. Their comments, as appropriate, have been considered in preparing this report and are included as Appendix B.

Within 90 days after final release of this report, as required by Section 170 of the Executive Law, the Chancellor shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein and where recommendations were not implemented, the reasons therefor.

SUNY Undercharges Tuition

...we found that SUNY bills some students at the resident rate even when the students' applications provide indications that the student is a non-resident.

SUNY policy states that a student must be a New York State resident 12 months prior to registration, or submit other adequate proof of State residence, in order to pay the lower resident tuition rate. However, we found that SUNY bills some students at the resident rate even when the students' applications provide indications that the student is a non-resident. Inappropriate student billing occurs because APC does not alert the campuses of such incidents. Further, bill generation controls are inadequate; campuses do not investigate all relevant resident status information before generating tuition bills. As a result, SUNY cannot be assured that non-resident students pay the tuition they owe.

SUNY Does Not Adequately Investigate Students' Residency Status

SUNY's policy for determining New York State residency requires a student to have a New York State domicile for a period of twelve months prior to registration. Persons who do not meet the 12-month requirement are presumed to be out-of-State residents and are supposed to be charged higher out-of-State tuition rates unless they can present satisfactory proof of New York State residence. The policy further states that the domicile of an unemancipated student is that of the parents or other legal guardian. An individual who claims emancipation to establish a domicile in New York must submit evidence of emancipation, including financial independence and evidence of establishment of domicile.

However, from information at SUNY Central, we found that 2,111 full-time undergraduate students paid resident tuition rates for the Fall 1989 semester although information on their applications indicated that they were nonresidents. These indicators included information such as an out-of-State address, an out-of-State high school or a "no" answer to the residency question on the admission application on file with APC. To verify details of application information and tuition charges, we visited two campuses (Oneonta and Stony Brook) and reviewed relevant records for 211, or 10 percent of these students.

We tested 15 (23 percent) of the 66 Oneonta students that met the above mentioned criteria and found only one student was incorrectly charged resident tuition. The student is a resident alien who had recently moved to New York from Texas. Although the student may have intended to establish a New York domicile at the time of enrollment, there was no documentation to prove this and to justify the in-state tuition charge. Consequently, tuition was undercharged by $3,350 for the first year of attendance.

We tested 196 (81 percent) of the 243 Stony Brook students with conflicting residency indicators and found that 45 (23 percent) students, including the following examples, were incorrectly charged resident tuition.

° Two students, whose parents were not residents of New York State, were claimed as dependents on their parents' income tax returns.

° Three students held nonimmigrant alien visas. According to SUNY policy, holders of these particular visas probably cannot prove the requisite intent to establish New York State domicile. However, there was nothing in their files to indicate why they were awarded NYS residency.

° Four students did not have residency status determination forms in their files and there was no indication that the students were New York residents. In fact, the students had either indicated an out-of-state address or had transferred from an out-of-state institution. For example, one student had a New Jersey address, had graduated from a New Jersey high school and had stated she was not a New York resident. While Stony Brook charged this student out-of-state tuition for the first semester of attendance, it charged her the in-State tuition rate for the second semester. However, there was nothing in her file to justify the resident tuition rate.

° Twelve students had spent less then twelve months in New York and had either attended an out-of-state high school or college within the 12-month period prior to admission to Stony Brook. In addition, there was no documentation to support the students intent to make New York State their domicile. For example, one student graduated from a Vermont high school in June 1989 and his parents reside in Vermont. Even though there was no indication that the student had changed his domicile or was an emancipated student, Stony Brook charged this student the resident tuition rate for the Fall 1989 semester.

° Four students were resident aliens and each had less than one year at a New York address. In addition, none of the students had provided documentation to support an intent to make New York their domicile. According to SUNY Central's Counsel's Office, resident aliens must meet the same requirements to establish domicile as any other students.

° Seven students had residency status determination forms which contained the expressed intent to make New York their domicile. We believe, however, that there were inadequate grounds to justify a decision to grant them residency. According to SUNY policy, university officials must consider all facts and surrounding circum-

stances, in addition to students' expressed intention in determining domicile. Our review showed that, while these students met one or some of the requirements mentioned in the policy, documentation to support intent was weak. For example, one student was granted an in-State tuition rate at the time of enrollment on January 26, 1987 even though the student had a New Jersey driver's license and had attended school in India in 1986. The student's residency status determination form did not state how long he had resided at a New York address. Finally, there was no documentation to prove the student was financially independent or intended to make NYS his domicile.

According to the records we reviewed, these 196 students provided information to the APC that indicated that they were not State residents. However, APC does not inform campus administration of conflicting residence indicators on a student's application. Further, Stony Brook officials did not investigate these indicators.

Based on our review of 196 students, Stony Brook undercharged 45 students by $264,225 for the period of Fall 1986 through Spring 1990.

Stony Brook officials told us they use a computer program to generate tuition bills for students. The program reads the two-digit county code contained in the Student Data File. If the code is a NYS county code the student is billed the resident rate. We feel that the control afforded by this system is inadequate. Under this system, nonresident students may be charged resident rates simply by listing a New York address. SUNY cannot be assured that Stony Brook students are paying the appropriate tuition rate and that Stony Brook is billing and collecting all the out-of-state tuition revenue it should. Based on our review of 196 students, Stony Brook undercharged 45 students by $264,225 for the period of Fall 1986 through Spring 1990.

SUNY must ensure that Stony Brook improves procedures for determining appropriate tuition rates. It must also ensure that the Stony Brook scenario does not exist elsewhere in the system.

Recommendations

To APC

1. Indicate to the campuses receiving application information which students have conflicting residency indicators.

To SUNY Campuses

2. Charge nonresident rates to students who have out-of-state indicators until the students prove resident status.

SUNY's Policies Regarding Financial Independence Determinations Could Be Improved

In comparing SUNY's tuition policy with those of 34 similar institutions, we found it consistent with 94 percent (32 of 34) of these institutions regarding the establishment of domiciliary intent. However, SUNY is more lenient in accepting declarations of financial independence than 55 percent (18 of the 33 institutions that responded to this question) of peer institutions. Thirteen of the 18 institutions require that students earn specific annual income levels, ranging from $2,000 to $11,500, to prove financial independence. These same institutions require students to document sufficient income, exclusive of major parental contribution, to meet tuition, room and board and personal expenses. Five other institutions, while not setting specific income levels, also require that financially independent students show sufficient income from state sources to be self supporting. Even when a student is declared independent, he or she must prove one year of in-State residence to qualify for in-State tuition rates at 17 of the 18 institutions.

If maintaining this liberal criterion results in granting residence status inappropriately, it represents an unfair burden to New York taxpayers who support SUNY.

SUNY's policy does not require students to have a specific level of income; further, SUNY officials told us that there is no limit to parental contributions a financially independent student may receive. A student can meet SUNY's independence criterion if he/she is not claimed as a dependent on their parents tax return. We question whether independence for tax purposes is a sufficient criterion; especially since the higher tuition differential benefit provides the incentive for out-of-state parents to forego the lower tax exemption benefit. If maintaining this liberal criterion results in granting residence status inappropriately, it represents an unfair burden to New York taxpayers who support SUNY.

Recommendation

3. Consider establishing income levels students must meet to be considered financially independent and eligible for in-State tuition rates.

Major Contributors to This Report

Marvin Loewy, Audit Manager
Martin Chauvin, Audit Supervisor
William Furman, Auditor-in-Charge
Debra Spaulding, Lead Auditor
David Avery, Staff Auditor
Nancy Varley, Report Editor

Comments of SUNY Officials

SUNY officials generally agree with our recommendations but take exception to some of our conclusions. They state that some of the examples of students charged the incorrect tuition rate were not necessarily charged the incorrect tuition rate, only that they may have been. They conclude that the campuses probably had sound reasons for charging the students the resident rate.

We believe that the examples cited in our report clearly illustrate situations where students were charged the incorrect tuition rate. We maintain that until a student has provided sufficient evidence to show they are New York State residents they should be charged the out-of-State tuition rate.

The full text of SUNY's official response to our draft report is included on the following pages. Our detailed notes of clarification to these comments are referenced in the margin and are included as Appendix C.

State University of New York
State University Plaza
Albany, New York 12246
Office of the Senior Vice Chancellor
Division of Administrative Affairs

September 4, 1992

Mr. John T. Walsh
Audit Director
Office of the State Comptroller
The State Office Building
Albany, New York 12236

Dear Mr. Walsh:

In accordance with Section 170 of the Executive Law, we are enclosing the comments of State University of New York regarding the draft audit report on Some Non-Resident Students Aren't Being Charged The Correct Tuition Rate, State University of New York (91-S-97).

Sincerely,

Harry K. Spindler
Senior Vice Chancellor
Division of Administrative Affairs

Enc.

State University of New York Comments

General Comments

(OSC) SUNY Undercharges Tuition (Page 3).

(OSC) "...we found that 2,111 full-time undergraduate students paid resident tuition rates for the fall 1989 semester although information on their applications indicated that they were non-residents".

(SU) This sentence is misleading.

The clear implication here is that all of these students should have paid the out-of-state tuition rate and didn't. Their own investigation shows that at Oneonta only one of the students should have been charged the out-of-state rate. At Stony Brook, they concluded that 45 of the 196 records tested should have been charged the out-of-state rate. Clearly this does not amount to the entire 2,111 records with potentially conflicting residency indicators. Their own recommendation, and a sound one, is that SUNY Applications coming through APC with potentially conflicting residency status should be flagged for campus attention. They have not assumed that all of these students are non-residents, just that they may be.

Our remaining comments are based on State University Policy found at Item 010.1 of the SUNY Administrative Procedures Manual.

Beginning on page four is a list of examples of students who were incorrectly charged in-state tuition rates at SUNY Stony Brook. Such a conclusion in the second example is based on a misinterpretation of State University policy. Specifically, it states that three students held nonimmigrant alien visas who, according to State University policy, "are probably not capable of establishing the requisite intent for establishing New York State domicile". The operative word is "probably" for there may be circumstances which allow the holders of such visas to establish the requisite intent, which circumstances the university or college has the discretion to review in rendering a decision to charge in-state tuition rates. The fact that there was nothing in the files to indicate why these three people were determined to be New York State residents does not necessarily mean that they have been undercharged. Moreover, since only three of these foreign student files, of all like files reviewed, raise questions, a more logical conclusion to be drawn from such review is that the campus had sound reasons for charging these students the residency rates.

* Note 1

Also with regard to these examples, the last one on pages 4 and 5 states that "seven students had residency status determination forms which contained the expressed intent to make New York their domicile. We believe, however, that there were inadequate grounds to justify a decision to grant them residency". Intent required under State

* See State Comptroller's Notes, Appendix C

University policy cannot be measured in degrees; a person either expresses intent to establish domicile in New York or does not.

* Note 2

In addition, this example states that "while these students met one or some of the requirements mentioned in the policy, documentation to support intent was weak". State University policy does not list "requirements" which must be met in order for a person to prove intent, rather it lists the factors relevant to a determination that intent exists. It also provides that an "applicant for New York State resident status need not provide the existence of all of these [factors] to support a domiciliary determination...". The findings acknowledge that one or some of these factors were present in some of the cases. Moreover, the quantity of documentation is irrelevant to a determination of intent.

The report does not make clear the fact that of the 196 files tested at Stony Brook, in the auditors view 151 or 77% were appropriately charged the resident rate. It should also be noted in some of the exceptions given, there was at least some evidence of residency.

* Note 3

Under the section entitled "SUNY's Policies Regarding Financial Independence Determinations Could Be Improved" on page seven it states: "The only independence criterion SUNY requires is that the student not be claimed as a dependent on the parents tax return". This is not accurate. Whether a student is claimed on a parent's income tax return is just one factor to be considered in determining financial independence. See specifically, Item 010.1, page 3.

This section also states that "there is no limit to parental contributions a financially independent student may receive". This statement is misleading. Although University policy does not set a dollar limit to the amount of contributions a student can receive by a parent or guardian before he or she can be considered financially independent, it does list the extent of parental support as one factor to be reviewed in determining whether a student is financially independent. Also in Item 010.1, page 3.

Campus Comments

SUNY at Stony Brook

While we acknowledge that there were some deficiencies in the way we and APC dealt with conflicting residency indicators, we do not believe that there was the magnitude of underbilling as expressed in this report. In many of the cases cited, we believe that the determinations of residency made by our staff were correct and the resulting billings at resident rates were appropriate. Please see SUNY's comments regarding intent and documentation requirements. In any event, we believe it is inappropriate for the auditors to project any underbilling over a student's stay at Stony Brook (Fall 1986 through Spring 1990) because any student denied residency status in one semester or year would be eligible to apply for redetermination in the next semester or year.

* See State Comptroller's Notes, Appendix C

SUC at Oneonta

The College notes that the auditors appeared to be satisfied that the College had in place a reasonable programmatic system to deal with non-residents. The College maintains that it has a good system, and it does not permit a student to change his/her status simply by changing address. Considerable time and effort is spent to secure documentation when making a determination. It is unfortunate that the conclusion for the one exception is that the student was "undercharged". We acknowledge that the documentation was missing, but the fact of the situation and the related and documented case of the student's sister, bear out that the determination was proper. It would be more appropriate if the comment read that Oneonta was "missing documentation" rather than concluding that the student's status was not properly determined.

RECOMMENDATIONS

(OSC) 1. Indicate to the campuses receiving application information which students have conflicting residency indicators.

(SU) 1. APC plans to "flag", for the APC-participating campuses, those applicants with conflicting preliminary residency indicators.

(OSC) 2. Charge nonresident rates to students who have out-of-state indicators until the students prove resident status.

(SUNYSB) 2. We agree that only bona fide New York State residents should be charged resident tuition rates and that all conflicting residency indicators should be cleared before residency can be established. We have taken steps to assure that all students with unresolved residency status are charged non-resident tuition until their residency status is resolved. We are also in the process of reassigning responsibility for review and approval of requests for changes in residency status to the Office of Student Accounts, which brings this process into closer alignment with the billing process.

(SUCO) 2. We agree that students so identified should initially be charged non-resident rates until a determination form is reviewed. At Oneonta we follow this practice. We have built related controls into the new Banner System and are currently reviewing the effectiveness of this effort.

(SU) 2. While we believe that this is the current practice throughout SUNY, we will reinforce this in future updates of the residency policy.

(OSC) 3. Consider establishing income levels students must meet to be

considered financially independent and eligible for in-State tuition rates.

• Note 4

(SU) 3. While we can certainly investigate the feasibility of establishing required income levels a student must meet to be considered financially independent, it seems inappropriate to establish tuition levels based on a student's earnings. This is because students without those earnings may, in fact, have established New York State residency. The policy, therefore, would create an undue hardship to those students.

We also believe that setting specific levels of income could have the effect of creating an irrebuttable presumption of financial dependence, subjecting the policy to constitutional challenges.

In Vlandis v. Kline, 412 U.S. 441, 93 S. Ct. 2230, 37 L. Ed.2d 63, 72 (1973) the United States Supreme Court struck down a Connecticut statutory scheme which created a permanent irrebuttable presumption of nonresidence as violative of the Due Process Clause, "for it provide[d] no opportunity for students who applied from out of State to demonstrate that they ha[d] become bona fide ... residents." Accordingly, if due to an arbitrary income level, a student were presumed to be financially dependent upon a non-domiciliary and thereby classified as a nonresident, such student would be deprived the opportunity to overcome that presumption.

Such possible constitutional infirmity could be avoided if the student were allowed to rebut the presumption and establish residency status by showing financial independence with other evidence. This scenario would not, however, be drastically different from current University policy, which allows a myriad of factors to be considered by campus officials in determining financial independence of a student for residency purposes.

• See State Comptroller's Notes, Appendix C

State Comptroller's Notes

1. SUNY is assuming that these students were State residents despite the fact that there is no evidence to support this claim. The burden of proof is on the students to show that they are State residents. Until this evidence is provided, the students should be charged the out-of-State rate.

2. Many students may claim intent to domicile in New York State knowing that it will result in significantly lower tuition. The issue is whether there is sufficient evidence to support this claim of intent. The examples identified in the audit report illustrate that there was evidence that the students may not have been New York State residents and may have claimed intent to reside in-State in order to get the lower resident tuition rate. In these situations, SUNY should review all documentation supporting intent and not just singular pieces. By not taking a critical view of evidence to support intent, SUNY may be doing a disservice to State residents whose taxes help to support the SUNY system.

3. The report has been revised to reflect this condition.

4. Students whose parents live out-of-State must prove that they are financially independent as well as New York State residents. There is currently too much of an incentive for parents and students, who are not State residents, to forego tax exemptions to show a student is financially independent and eligible for lower tuition rates. We are not suggesting that tuition be based on income level but rather that proof of financial independence be predicated on a level of income. Other states have recognized this and have established income levels as a measure of whether a student is truly financially independent. SUNY's current policy makes it easier for out-of-state students to establish financial independence.